



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

DEC 14 2010

201110016

T:EP:RA:A2

Re:

Taxpayer =

Dear

This is in response to your ruling request dated September 30, 2010, from your authorized representative, in which you request an automatic amortization extension contained in section 431(d) of the Internal Revenue Code (the "Code"). This extension would be effective for the plan year beginning October 1, 2009. This letter is to inform you that your request has been denied.

The extension of the amortization periods of the unfunded liabilities of the Plan falls under section 431(d)(1) of the Code. Section 431(d)(1)(A) of the Code requires the Secretary to extend the period of time required to amortize any unfunded liability of a plan for a period of time (not in excess of 5 years) if the Plan submits an application meeting the criteria stated in section 431(d)(1)(B). The plan must submit the required information to meet the criteria in section 431(d)(1)(B), including a certification from the plan's actuary that:

- (i) absent the extension under subparagraph (A), the plan would have an accumulated funding deficiency in the current plan year or any of the 9 succeeding plan years,
- (ii) the plan sponsor has adopted a plan to improve the plan's funding status,
- (iii) the plan is projected to have sufficient assets to timely pay expected benefits and anticipated expenditures over the amortization period as extended, and
- (iv) the notice required under paragraph (3)(A) has been provided.

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The actuarial certification provided indicated that;

"II. The plan sponsor has not devised a plan to improve the plan's funding status. Such a plan will be devised in the 2010-11 plan year, if necessary. The Trustees will be working on a plan to eliminate the projected funding deficiency."

Based on the above actuarial certification, section 431(d)(1)(A)(ii) has not been met. Therefore, we cannot provide a favorable ruling for an extension.

We have sent a copy of this letter to the  
and to the

This letter is directed only to the taxpayer who requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

Pursuant to a power of attorney on file with this office, a copy of this letter ruling is being sent to your authorized representative.

If you require further assistance in this matter, please contact  
Please address all correspondence to

SE:T:EP:RA:A2.

Sincerely yours,



David M. Ziegler  
Manager, EP Actuarial Group 2